

Alabama "SALT" Alert



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Time is Running Out—Alabama's Tax Amnesty Program Ends May 15

All Alabama taxpayers should be reminded that time is running out to take advantage of *Operation Clean Slate*—Alabama's first tax amnesty program in approximately 26 years. The program began February 1, 2009 and will end May 15, 2009.

Under the program, individuals and businesses that voluntarily come forward and file past-due returns or amend their returns to properly report their Alabama tax liabilities will not face penalties or prosecution. Interest, however, will still be due, along with the taxes. Another benefit is that the Alabama Department of Revenue (ADOR) will be limited to a three-year look-back period, in most cases. In addition, and perhaps even more important to some taxpayers, the ADOR will not seek to collect tax, penalties, or interest for tax periods prior to the look-back period.

The program is not available to individuals or businesses who are already under investigation by the ADOR or who have been contacted by the ADOR regarding their alleged tax liability.

Operation Clean Slate is available to most all taxpayers and for most all types of taxes. This includes but is not limited to: corporate and individual income, business privilege, excise, severance, tobacco, gasoline, motor fuels, consumers use, and if unregistered with the ADOR, withholding and state administered sales and use taxes.

If you have any questions about the program or desire to take advantage of the program, please contact Blake A. Madison at (205) 633-0246 or bmadison@tannerguin.com.

Churches Still Have Ability to Obtain Sales and Use Tax Exemption

In a time when the struggling economy may be challenging the budgets of many Alabama churches, it is important to remember that those churches have the option of forming united appeal funds to not only bolster their benevolence works, but also allow the church to become exempt from all Alabama taxes, including sales and use taxes. This can result in a substantial savings to the overall annual budget of the church (almost immediately if a building or renovation project or other large dollar purchase is about to take place). Two ADOR Administrative Law Division cases have upheld this result previously, and Tanner & Guin has now worked with more than 75 churches across Alabama to create united appeal funds benefitting those churches.

If you have any questions about how a united appeal fund can be beneficial to your church, please contact Blake A. Madison at (205) 633-0246 or bmadison@tannerguin.com.

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